



UNEMPLOYMENT INSURANCE DATA VALIDATION HANDBOOK

Step 01 Match

- A. Active Employers**
- B. Employer Report Filing**
- C. Status Determinations**
- D. Accounts Receivable**
- E. Field Audits**

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTRG07 screen

Rule :

The Account ID on the screen matches the Employer Account Number (EAN) on the reconstruction file.

Function :

This rule validates that the employer account number on the screen matches the EAN on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:**Definitional
Issues:****Definitions:**

NOT APPLICABLE

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

??? screen

Rule :

The Account ID on the screen matches the Employer Account Number (EAN) on the reconstruction file.

Function :

This rule validates that the EAN on the screen matches the EAN on the reconstruction file.

2. Document :

?? screen

Rule :

The Qtr/Yr on the screen matches the Employer Report Quarter (ERQ) on the reconstruction file.

Function :

This rule validates that the employer report quarter on the screen matches the ERQ on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:

**Definitional
Issues:**

Definitions:

Employer Report Quarter (ERQ): The calendar quarter of business activity covered by an employer's contributions report. If an employer has met any State thresholds on wage payments and duration of operations, a contributions report for an ERQ is due in the quarter following the ERQ. (Some State thresholds may cause employers to owe reports for two ERQs in the first quarter after the threshold is met, since reports are owed based on when the employer began operations, but are not due until the quarter after State thresholds are met.)

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTRG07 screen

Rule :

The Account ID on the screen matches the Employer Account Number (EAN) on the reconstruction file.

Function :

This rule validates that the EAN on the screen matches the EAN on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:

**Definitional
Issues:**

Definitions:

NOT APPLICABLE

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAM39 screen

Rule :

The Account ID on the screen matches the Employer Account Number (EAN) on the reconstruction file.

Function :

This rule validates that the EAN on the screen matches the EAN on the reconstruction file.

2. Document :

UTAM39 screen

Rule :

The (receivable sequence number) on the screen matches the Receivable Sequence Number on the reconstruction file.

Function :

This rule validates that the receivable sequence number on the screen matches the receivable sequence number on the reconstruction file.

3. Document :

?? Screen

Rule :

The Qtr/Yr on the screen matches the Employer Report Quarter (ERQ) on the reconstruction file.

Function :

This rule validates that the employer report quarter on the screen matches the ERQ on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions:

Receivable Sequence: A unique number used to identify a second receivable amount for a single employer report quarter. This number distinguishes the two receivable balances to allow for separate aging.

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTRG07 screen

Rule :

The STATUS on the screen matches the Employer Account Number (EAN) on the reconstruction file.

Function :

This rule validates that the EAN on the screen matches the EAN on the reconstruction file.

2. Document :

Rule :

Florida does not maintain this data element.

Function :

This rule validates that the audit identification number on the screen matches the audit identification number on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:

**Definitional
Issues:**

Definitions:

NOT APPLICABLE

Step 02 Employer Type

A. Contributory

B. Reimbursable

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTRG07 screen

Rule :

The EMPR TYPE code on the screen matches the Employer Type indicator on the reconstruction file.

Function :

This rule validates that the employer type indicator (for contributory) on the screen matches the employer type indicator on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #1.S.2
Sort #2.S.1
Sort #4.S.1

Rule :

Each employer type indicator for the following subpopulations is RG, AG, AC, AW, NP, CC, or CS : 1.1, 2.1 through 2.8, and 4.1 through 4.3.

Function :

This rule validates that the employer type is contributory by checking an indicator.

2. Document :

Sort #1.A
Sort #2.A

This sort is not applicable to Florida.

Rule :

The range of each employer account number (EAN) for the following subpopulations represents a contributory employer: 1.1, and 2.1 through 2.8.

Function :

This rule validates that the employer type is contributory by checking the EAN range (prefix or suffix).

Comments:

Definitional Issues:

Florida does not use EAN prefixes or suffixes to distinguish employer types.

Definitions:

Employer Type, Contributory: An employer who is required by the State unemployment compensation law to pay contributions into the State unemployment fund.

Includes:

All units of a multi-unit employer count as a single employer (even though they may file separate reports). Businesses should only be counted separately if they are a separate, legal entity with a distinct Federal Employer Identification Number (EIN).

Employers of certain classes who are not required to pay contributions but elect to do so.

Employers with a 0.0% contribution rate.

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTRG07 screen

Rule :

The EMPR TYPE code on the screen matches the Employer Type indicator on the reconstruction file.

Function :

This rule validates that the employer type indicator (for reimbursable) on the screen matches the employer type indicator on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #1.S.3

Sort #2.S.2

Sort #4.S.2

Rule :

Each employer type indicator for the following subpopulations is RN, RS, or RC: 1.2, 2.9 through 2.16, and 4.4 through 4.6.

Function :

This rule validates that the employer type is reimbursable by checking an indicator.

2. Document :

Sort #1.B

Sort #2.B

This sort is not applicable to Florida.

Rule :

The range of each employer account number for the following subpopulations represents a reimbursing employer: 1.2, and 2.9 through 2.16.

Function :

This rule validates that the employer is reimbursable by checking the EAN range (prefix or suffix).

Comments:**Definitional
Issues:****Definitions:**

Employer Type, Reimbursing: Certain nonprofit organizations, State or local government and political subdivisions which elect or are required to pay into the State unemployment fund a sum in lieu of contributions as provided in the State unemployment compensation law (usually an amount equal to unemployment benefits drawn against such an employer account).

Excludes:

Employers who normally would be reimbursing but have voluntarily elected to pay contributions. If government or other entities pay contributions on a separate tax rating schedule from regular contributory they should be counted as contributory not reimbursing.

Step 03 Employer Status

A. Active

B. Inactive/Terminated

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTRG07 screen

Rule :

The STATUS indicator on the screen matches the Employer Status indicator on the reconstruction file.

Function :

This rule validates that the employer status indicator (for active) on the screen matches the employer status indicator on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #1.S.1

Rule :

Each employer status indicator for the following subpopulations is A or R: 1.1 and 1.2.

Function :

This rule validates that the employer status is active by checking an indicator.

2. Document :

Sort #1.S.4

Rule :

Each liability date (reopen), when present, or if the liability date (reopen) is not present, each liability date (initial) for the following subpopulations is prior to or within the report quarter being validated: 1.1 and 1.2.

Function :

This rule validates that the employer status is active by checking the liability date (reopen) and liability date (initial).

3. Document :

Sort #1.C

Rule :

Each selected inactive/terminated "as of" date for the following subpopulations is after the report quarter or before the liability date (reopen): 1.1 and 1.2.

Function :

This rule validates that the employer status is active by checking the inactive/terminated "as of" date.

4. Document :

Sort #1.D

Rule :

All employers in the following subpopulations which are liable for eight consecutive quarters have a sum of greater than zero wages: 1.1 and 1.2.

Function :

This rule validates that the employer status is active by ensuring that the sum of wages in the last eight quarters is greater than zero.

Comments:

Definitional Issues:

Definitions:

Florida's criteria for an active employer is wages of \$1500 within the quarter.

Pending accounts are set up with a status code of P until further information is received.

Employer Status, Active: An "employer" (single or multi-unit) under the State unemployment compensation law, registered and required to file reports on the last day of the quarter being reported on the ETA 581.

The count should be made on the last day of the quarter. To obtain an accurate count of the number of employers at the end of the quarter, a computer program (or other reliable tool) which identifies and counts employers must be used. Do not use a count, such as the listing used for mailing reports, of employers who were active during the quarter but who may be inactive when the quarter ends.

If the computer run is done after the end of the quarter, make sure that the liability date (i.e. business start date) is by the end of the report quarter and that inactivations or terminations did not occur after the liability date and prior to the end of the report quarter.

Includes:

All units of a multi-unit employer count as a single employer (even though they may file separate reports). Businesses should only be counted separately if they are a separate legal entity with a distinct Federal EIN.

Some States may have temporary suspense categories such as when they allow seasonal employers to temporarily suspend reporting during the off-season. Employers in this category should be counted as active.

Employers made liable by the end of the report quarter (business operations have begun although State threshold requirements on wage payments and duration of operations may not have been met yet).

Formerly inactive or terminated employers who are again made liable by the end of the report quarter.

Excludes:

Predecessor employers in the case of a "complete" transfer of the business during the quarter. Even if it is required to file a report for the quarter, the predecessor is no longer in business at the end of the quarter.

Inactive or terminated employers. However, be careful of State-use categories such as suspense that may not meet the federal definition of termination or inactivation. Employers in these categories should be included as active unless they have been in suspense status for eight or more consecutive quarters.

Temporary, pending, or dummy accounts sometimes used by States to process information even when the employer has not been formally determined to be currently liable under State law. Often these accounts will have a flag on their automated record or will be in a reserved range of numbers. Some circumstances in which this may occur are:

1. Accounts set up with insufficient information to assess liability, for example accounts set up upon receipt of a letter or check from an employer but missing most registration information.
2. Prospective accounts where the information has been collected to indicate likely liability but the employer will not meet the liability requirements of State law until a future quarter.

Employers who have eight or more consecutive quarters of liability with no wages on account from non-filing, zero assessments, or "no wage" reports, including the report filed in the ETA 581 report quarter. For any combination of delinquent reports, zero assessments, and no wage reports resulting in eight quarters of zero wages, the State must count the employer as inactive on the ETA 581. For example, six quarters of no wage reports with two quarters of non-filing counts as eight quarters of zero-wages. States are permitted to end active status for employers who have zero-wages for fewer than eight quarters; if they do the inactive employers must not be counted as active on the ETA 581.

Employers who have been administratively granted permission to suspend filing quarterly reports by reason of no longer paying wages, whether or not this permission was initiated by employer request. For purposes of this reporting "permissions to suspend filing" only means suspensions until further notice.

FILE
INTEGRITY
VALIDATION
INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document : UTRG07 screen
- Rule : The STATUS indicator on the screen matches the Employer Status indicator on the reconstruction file.
- Function : This rule validates that the employer status indicator (for inactive, terminated, withdrawn or canceled) on the screen matches the employer status indicator on the reconstruction file.

DATA
ELEMENT
VALIDATION
INSTRUCTIONS

NOT APPLICABLE

Comments:**Definitional
Issues:**

There is a two-stage inactivation process. First the employer is inactivated, and then they are terminated.

Definitions:

Employer Status- Inactivations/Terminations:

Terminated Employer. An employer who may or may not have previously been granted permission to suspend filing quarterly reports indefinitely (made inactive) but who has requested and been granted termination of coverage, or has administratively been granted termination of coverage by reason of not meeting the definition of "EMPLOYER" in the State unemployment compensation law.

Inactive Employer. An employer who does not qualify for termination of coverage by reason of no longer meeting the State's definition of "EMPLOYER" but:

a. has notified the agency it is no longer paying wages and has been granted permission to indefinitely suspend filing of quarterly reports, or

b. has been administratively granted permission to indefinitely suspend filing quarterly reports by reason of no longer paying wages, or

c. without notification to the agency or prior to administrative action by the agency, has eight consecutive quarters of liability with no wages on account (or fewer than eight quarters if so specified in State rules), even if the inactivation is done automatically with no person making a determination). The effective date is the last day of the eighth quarter for which there are no wages. For any combinations of delinquent reports, zero assessments and no wage reports resulting in eight quarters of zero wages, the State must count the employer as inactive on the ETA 581. (If, for example, an employer submits "no wage" reports for six quarters and then fails to submit reports for two quarters, the SESA should inactivate the employer.)

Includes:

"Inactive" employers meeting the Federal definition, even if State law requires additional procedures or waiting periods before terminating an employer account on State records.

Accounts set up or reactivated only to make a correction or to post information or payments and then immediately closed.

Step 04 Liability Date

A. Initial

B. Reopen

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTRG07 screen

Rule :

The Effective on the screen matches the Liability Date on the reconstruction file.

Function :

This rule validates that the liability date (date of first employment) on the screen matches the liability date on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:**Definitional
Issues:****Definitions:**

Liability Date (Initial): The date on which an employing unit meets the State's legal definition of an employer and is registered and required to file reports. This is the date on which business operations have begun regardless of whether the employer has yet met any State threshold requirements on wage payments and duration of operations. In some States the Subject Date is the same as the Liability Date.

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTRG07 screen

Rule :

The Establish Date on the screen matches the Liability Date (Reopen) on the reconstruction file.

Function :

This rule validates that the liability date (reopen) on the screen matches the liability date (reopen) on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:**Definitional
Issues:**

Florida can post dollars received to inactive accounts.

Definitions:

Liability Date (Reopen): The date an employing unit which was previously inactivated or terminated again meets the definition of employer in the State unemployment compensation law. As with Liability Date (Initial), this is the date that business operations begin again, regardless of whether the employer has yet met any State threshold requirements on wage payments and duration of operations for a reactivation.

Step 05 Inactive/Terminated as of Date

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTRG07 screen

Rule :

The Inactive date on the screen matches the Inactive/Terminated as of Date on the reconstruction file.

Function :

This rule validates that the inactive/terminated as of date on the screen matches the inactive/terminated as of date on the reconstruction file.

FOR STATES THAT RESOLVE REPORTS BY SUSPENDING THE FILING REQUIREMENT:

2. Document :

Rule :

Florida does not maintain this date.

Function :

This rule validates that the suspended as of quarter on the screen matches the suspended as of quarter on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Florida cannot make prospective inactivations.

Definitions:

Inactive/Terminated As Of Date: The effective date for the termination or inactivation status of the employer. (See Definitions, Step 3B.)

Suspended As Of Quarter: The specific Employer Report Quarter (ERQ) for which the State has suspended the employer's report filing requirement, for purposes of resolving that report. For example, if a seasonal employer has no reportable activity during the third calendar quarter of the year, the State may suspend that employer's requirement to file a report covering that quarter.

Step 06 Inactivation and Termination Processing Dates

- A. Combined**
- B. Inactivation**
- C. Termination**

Step 06 Inactivation and Termination Processing Dates

A. Combined

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAR02 screen

Rule :

The DATE on the screen, when the Description says "Inactive," matches the inactivation/termination processing date on the reconstruction file.

Function :

This rule validates that the inactivation/termination processing date on the screen matches the inactivation/termination processing date on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions:

Inactivation and Termination Processing Dates, Combined: The processing date for the inactivation or termination status of the employer in States where there is no distinction between these terms. (See Definitions, Step 3B.)

Step 06 Inactivation and Termination Processing Dates

B. Inactivation

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Rule : Florida does not maintain this date.

Function : This rule validates that the inactivation processing date on the screen matches the inactivation processing date on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions: Inactivation Processing Date: The processing date for the inactivation in States where there is a distinction between inactivations and terminations. (See Definitions, Step 3B.)

Step 06 Inactivation and Termination Processing Dates

C. Termination

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Rule : Florida does not maintain this date.

Function : This rule validates that the termination processing date on the screen matches the termination processing date on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions: Termination Processing Date: The processing date for the termination in States where there is a distinction between inactivations and terminations. (See Definitions, Step 3B.)

Step 07 Wages

A. Sum

B. Number of Liable Quarters

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

??? screen (What screen shows reports received for consecutive quarters?)

Rule :

The amount on the screen for the last eight consecutive quarters matches the sum of the wages for the last eight consecutive quarters on the reconstruction file.

Function :

This rule validates that the sum of the wages for the last eight quarters on the screen matches the sum of the wages for the last eight quarters on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions:

Sum of Wages: The sum of the total wages for the last eight employer report quarters (preceding the report quarter being validated) from employers' contribution reports, delinquent quarters, or assessments.

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Validation File

Rule :

The number of quarters between the Activation Processing Date and the report quarter matches the Number of Liable Quarters listed on the reconstruction file.

Function :

This rule validates that the number of liable quarters for the most recent eight quarters on the screen matches the number of liable quarters on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:

If the number of quarters is greater than or equal to eight, the value should be reported as eight.

**Definitional
Issues:**

Definitions:

Number of Liable Quarters: The number of quarters between the date the employer was activated on the State's system and the report quarter. If the number of quarters is eight or more, the value should be reported as eight.

Step 08 Employer Report Filing

- A. Timely**
- B. Secured**
- C. Resolved**

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Rule : Florida does not maintain this data element.

Function : This rule validates that the filing status indicator (for timely) on the screen matches the filing status indicator on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #2.S.3

This sort is not applicable to Florida.

Rule : Each filing status indicator for the following subpopulations represents a timely report filer: 2.1 and 2.9.

Function : This rule validates that the employer report was filed timely by checking the filing status indicator.

2. Document :

Sort #2.S.6

Rule : Each received date for the following subpopulations is prior to or equal to the due date: 2.1 and 2.9.

Function : This rule validates that the employer report was filed timely by checking the State's received date.

Comments:**Definitional
Issues:**

Florida enters the postmark date for reports received.

There is no grace period.

There are not multiple account numbers for multi-unit employers. They can file multiple reports, but only one is identified as the main report.

Definitions:

Employers Filing Timely:

The number of employers who, as of the due date, had submitted contribution reports covering the employer report quarter preceding the ETA 581 report quarter being validated.

An attempt should be made to count timely reports rather than calculating backwards from a list or count of delinquent reports.

Due Date (Contribution Report). The date after which the State can impose penalty and/or interest, whichever is first applicable, on contributions and reports which have not been received. The due date will differ among States. If the State offers a grace period during which interest and penalty is not applied, the due date used should be the end of the grace period.

The received date is generally the actual date the contributions report is received. Some States may choose to use and record the postmark date as the received date. If the actual date the report is received is not captured, the processing date may be used as the received date.

Example:

For the ETA 581 report quarter ending June 30, 1994: the number of contributory employers who, as of the due date, had submitted contribution reports covering the quarter ending March 31, 1994.

Includes:

Reports received but not yet processed by the due date if counting them is possible. It is recognized that this may pose an undue burden in some States. If it does, and the volume of such unprocessed reports is small, the data should still be treated as valid.

Reports from employers who were liable at some point during the immediately preceding quarter, and therefore required to file a contributions report during the ETA 581 report quarter.

Excludes:

Any multi-unit employer for which any single unit has failed to file timely. If there is a report delinquency attributed to one unit of a multi-unit employer, the entire account is considered delinquent.

Reports filed for business activity in quarters prior to the quarter preceding the ETA 581 report quarter.

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Rule : Florida does not maintain this data element.

Function : This rule validates that the filing status indicator (for secured, not including timely) on the screen matches the filing status indicator on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #2.S.4

This sort is not applicable to Florida.

Rule : Each filing status indicator for the following subpopulations represents a secured report filer: 2.2 and 2.10.

Function : This rule validates that the employer report was secured (not timely) by checking the filing status indicator.

2. Document :

Sort #2.S.7

Rule : Each received date for the following subpopulations falls after the due date and by the end of the report quarter being validated: 2.2 and 2.10.

Function : This rule validates that the employer report was secured (not timely) by checking the State's received date.

Comments:**Definitional
Issues:****Definitions:**

Employer Reports Secured, but not Timely: The number of employers who, as of the last day of the report quarter but after the due date, had submitted contribution reports covering the preceding quarter. The reports must be secured (received in hand). Employers whose report delinquencies were resolved by the issuance of an assessment or estimate as well as employers found to be no longer liable are not counted as secured reports. (Note that while ETA item 7 includes all counts reported in item 6, this step represents the discrete count in secured reports.)

Example:

For the report quarter ending June 30, 1994: the number of contributory employers who, after the due date and by June 30, had submitted contribution reports covering business activity in the quarter ending March 31, 1994.

Secured. The number of contributory employers who, after the due date and by June 30, 1994, had submitted contribution reports for the quarter ending March 31, 1994. Do not include employers to whom assessments have been issued, or for whom determinations of non-liability have been made.

The received date is generally the actual date the contributions report is received. Some States may choose to use and record the postmark date as the received date. If the actual date the report is received is not captured, the processing date may be used as the received date.

Includes:

Reports received but not yet processed by the end of the report quarter, if counting these reports is possible. It is recognized that this may pose an undue burden in some States. If it does, and the volume of such unprocessed reports is small, the data should still be treated as valid.

Reports from employers who were liable at some point during the immediately preceding quarter, and therefore required to file a contributions report during the ETA 581 report quarter.

Excludes:

Reports filed timely and reported as timely.

Reports not received, even if a final assessment or a ruling of non-liability has been made. Count only reports actually received.

Any multi-unit employer for which any single unit has failed to file. If there is a report delinquency attributed to one unit of a multi-unit employer, the entire account is considered delinquent.

Reports filed for business activity in quarters prior to the quarter preceding the ETA 581 report quarter.

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Rule : Florida does not maintain this data element.

Function : This rule validates that the filing status indicator (for resolved, not including timely or secured) on the screen matches the filing status indicator on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #2.S.5

This sort is not applicable to Florida.

Rule : Each filing status indicator for the following subpopulations represents a resolved report filer: 2.3 through 2.8 and 2.11 through 2.16.

Function : This rule validates that the employer report was resolved (not timely or secured) by checking the filing status indicator.

2. Document :

Sort #2.S.8

Rule : Each received date for the following subpopulations falls within the quarter following the report quarter: 2.3 and 2.11.

Function : This rule validates that the employer report was resolved (not timely or secured) by receipt of a report by checking the State's received date.

3. Document :

Sort #2.C

Rule : Each final assessment date for the following subpopulations is by the end of the quarter following the report quarter: 2.4 and 2.12.

Function : This rule validates that the report was resolved by final assessment by checking the final assessment date.

- 4. Document :** Sort #2.D
- Rule :** This sort is not applicable to Florida.
- Function :** Each liability date for the following subpopulations falls during or after the report quarter: 2.6 and 2.14. This rule validates that the report was resolved by changing the liability date, by checking the liability date.
- 5. Document :** Sort #2.E
- Rule :** Each liability date for the following subpopulations is equal to the inactive/terminated as of date: 2.8 and 2.16.
- Function :** This rule validates that the report was resolved by canceling, withdrawing, closing or dropping the account, by checking the liability date.
- 6. Document :** Sort #2.F
- Rule :** Each inactive/terminated "as of" date for the following subpopulations falls prior to the quarter before the report quarter: 2.5 and 2.13.
- Function :** This rule validates that the report was resolved by inactivating the employer by checking the inactive/terminated "as of" date.
- 7. Document :** Sort #2.G
- Rule :** This sort is not applicable to Florida.
- Function :** Each suspended as of quarter for the following subpopulations is equal to the quarter before the report quarter: 2.7 and 2.15. This rule validates that the report was resolved by suspending the filing requirement by checking the suspended "as of" quarter.
- 8. Document :** Sort #2.H
- Rule :** Each inactivation/termination processing date for the following subpopulations is after the first day of the quarter before the report quarter, within the report quarter, or within the quarter after the report quarter: 2.5 and 2.13.
- Function :** This rule validates that the report was resolved by inactivating the employer by checking the inactivation/termination processing date.

Comments:**Definitional
Issues:****Definitions:**

Employer Reports Resolved, not Timely and Not Secured:

The number of employers who, as of the last day of the ETA 581 report quarter, had resolved reports for the second quarter preceding the ETA 581 report quarter. States are not permitted to count report delinquencies cleared for earlier quarters. Employers whose report delinquencies were cleared by the issuance of a final assessment or estimate of tax as well as employers found to be no longer liable are counted as resolved reports, and therefore, are counted as resolved. (Note that while ETA item 8 includes all counts reported in items 6 and 7, this step represents the discrete count of resolved reports.)

Assessment. A liability established administratively for contributions due, usually based on an estimate and charged to an employer account with the expectation that it will be paid by the employer.

Final Assessment. The same as assessment but requires completion of some due process (e.g., employer notification and expiration of an appeal period) to be legally collectible under the State unemployment compensation law.

If the State has no mechanism to record the date reports are received (for example, if a delinquency flag is maintained), a special run must be done on the last day of the quarter to count reports resolved.

Example:

For the report quarter ending June 30, 1994: the number of contributory employers who, as of the due date, had submitted contribution reports for the quarter ending December 31, 1993.

Resolved. The number of contributory employers who, as June 30, 1994, had resolved reports for the quarter ending December 31, 1993. Include employers to whom assessments have been issued, or for whom determinations of non-liability have been made.

Includes:

Reports received in hand during the quarter following the quarter in which they were due.

Final, enforceable assessments or estimates which cleared the report delinquency.

Determinations that an employer was not liable during the quarter covered by the contributions report, either because the employer was found to be inactive or because liability had not yet begun.

Seasonal suspensions of an employer's report filing requirements.

Reports resolved because the account was canceled, withdrawn, dropped, closed, etc.

Step 09 Received Date

FILE
INTEGRITY
VALIDATION
INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTTW11 screen (is this the correct screen to use?)

Rule :

The Postmark date on the screen matches the Received Date on the reconstruction file.

Function :

This rule validates that the received date on the screen matches the State's received date on the reconstruction file.

DATA
ELEMENT
VALIDATION
INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional
Issues:

Definitions:

Received Date: The date of receipt by the agency of the contributions and/or wage report by a subject employer.

The received date is generally the actual date the contributions report is received. Some States may choose to use and record the postmark date as the received date. If the actual date the report is received is not captured, the processing date may be used as the received date.

Step 10 Final Assessment Date

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTC016 screen

Rule :

The Mail Date on the screen, when Assess is labeled Y, matches the Final Assessment Date on the reconstruction file.

Function :

This rule validates that the final assessment date on the screen matches the final assessment date on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Florida sends a delinquency notice to employers who have not filed a repot for the quarter. After 45 days (is this correct?), they will send a pending assessment to the employer. If the employer does not respond, a lien is filed which is considered a final assessment.

Definitions:

Final Assessment Date: The date a final assessment becomes legally enforceable. This requires completion of some due process (e.g., employer notification and expiration of an appeal period) to be legally collectible under the State unemployment compensation law.

Step 11 Status Determination Type

- A. New**
- B. Successor**
- C. Inactivation**
- D. Termination**

Step 11 Status Determination Type

A. New

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAR02 screen

Rule :

The Type code on the screen matches the Status Determination Type indicator on the reconstruction file.

Function :

This rule validates that the status determination type indicator on the screen matches the status determination type indicator on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #3.S.1

Rule :

Each status determination type indicator for the following subpopulations is NEW: 3.1 through 3.3.

Function :

This rule validates that the status determination type is new by checking the status determination type indicator.

2. Document :

Sort #3.B

Rule :

Each activation processing date for the following subpopulations falls within the report quarter unless a transaction has a reactivation processing date during the report quarter: 3.1 through 3.3.

Function :

This rule validates that the status determination type is a valid new determination for the report quarter by checking the activation processing date and the reactivation processing date.

Step 11 Status Determination Type

A. New

Comments:

Definitional Issues:

Florida uses a code of "i" for include or "e" exclude to avoid counting clerical errors or changes as determinations.

Definitions:

Status Determinations -- New:

Newly Established Account. A status determination made during the report quarter which resulted in the establishment of a new account, except do not include those determinations which resulted in the establishment of a new account for a successor employer. An employing unit which is determined, for the first time, as meeting the definition of "EMPLOYER" in the State unemployment compensation law.

Status Determination. Any recorded administrative action that establishes, modifies, changes, inactivates or terminates an employing unit's liability as an employer under the State unemployment compensation law.

Counts for newly established employers should be as of the date the account was established (usually the date the status determination was entered in the employer account system), not the date of first liability or the first liable quarter.

There must be a formal mechanism for counting each type of status transaction. Requirements of prior versions of the ETA 581 report required that status determinations foot to the number of active employers. This led some States to "calculate" some counts of status determinations from other items on the ETA 581. A check should be made to ensure this practice has not continued.

Includes:

Status determinations under appeal, even if the employer is not required to submit reports while the appeal is under consideration.

Reimbursing employers electing to become contributory.

Status determinations which re-establish the account of a formerly inactive/terminated employer if the account again meets the definition of an employer.

If State law defines such firms as newly liable employers rather than successors, include employers who take over another employer's business regardless of whether or not they take over the tax rate.

Duplicate accounts set up in error. Both accounts should be included in the count, unless the correction is made during the report quarter.

Some States automatically make an employer liable on the potentially subject date. This is a countable determination even if the employer is not actually liable yet.

Corrections to status determinations that change the status. A correction to a status determination which results in a change in status will count as an additional status determination if the correction is based on new information received by the SESA, regardless of whether the correction was made in the reporting quarter or a subsequent quarter. An additional status determination will not be counted if the change in status results from a correction based on a clerical revision. However, if a clerical correction

Step 11 Status Determination Type

A. New

is made in a subsequent quarter it is unlikely the State can correct the count so the correction will generally be counted as a new status determination.

Excludes:

Accounts set up or reactivated only to make a correction or to post information or payments and then immediately closed.

If State law treats such firms as successors, employers who take over another employer's business regardless of whether or not they take over the tax rate.

Step 11 Status Determination Type

B. Successor

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAR02 screen

Rule :

The Type code on the screen matches the Status Determination Type indicator on the reconstruction file.

Function :

This rule validates that the status determination type indicator on the screen matches the status determination type indicator on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #3.S.2

This sort is not applicable to Florida.

Rule :

Each status determination type indicator for the following subpopulations is SUCCESSOR: 3.4 through 3.6.

Function :

This rule validates that the status determination type is successor by checking the status determination type indicator.

2. Document :

Sort #3.D

Rule :

Each transaction for the following subpopulations has a predecessor account number: 3.4 through 3.6.

Function :

This rule validates that the status determination type is successor by checking the predecessor account number.

3. Document :

Sort #3.C

Rule :

Each successorship processing date for the following subpopulations falls within the report quarter being validated: 3.4 through 3.6.

Function :

This rule validates that the status determination is a valid successor determination for the report quarter by checking the successorship processing date.

Comments:

Definitional Issues:

Definitions:

Florida has both full and partial successorships.

Status Determination -- Successor Employers: Determinations made in which the State's legal definition of successorship was met and the employer was, thus, classified as a successor.

Successor. An employing unit which has acquired the organization, trade, or business, in whole or in part, of another employer, and is declared subject as of the day on which it meets the requirements of the State unemployment compensation law for successorship.

Examples:

1. Employer B, who previously has not been a subject employer, acquires and continues the business of Employer A. Employer B is determined to be a successor and is counted on the ETA 581 as a successor rather than as a newly established account.
2. Employer X, who is registered as an active subject employer, acquires and continues the business of Employer Y. Employer X is determined to be the successor to Employer Y and should also be counted as a successor.

Includes:

Determinations which resulted in the establishment of new accounts for successor employers, as well as those employers who already had an existing account and acquired all or a part of the business of another employer with an existing account, as long as these meet the definition of successor under State law.

Status determinations under appeal, even if the employer is not required to submit reports while the appeal is processed.

Existing employers who take over other businesses.

Both full and partial successorship, if defined as successorships under State law.

Out-of-state employers acquiring in-state businesses, unless State law defines these as newly established employers.

Excludes:

Reactivations. They are "newly liable" determinations.

Employers who do not meet the definition of successor under State law.

Step 11 Status Determination Type

C. Inactivation

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAR02 screen

Rule :

The Type code on the screen matches the Status Determination Type indicator on the reconstruction file.

(What is the Type code for inactivation?)

Function :

This rule validates that the status determination type indicator on the screen matches the status determination type indicator on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #3.S.3

This sort is not applicable to Florida.

Rule :

Each status determination type indicator for the following subpopulation is INACTIVE: 3.7.

Function :

This rule validates that the status determination type is inactivation by checking the status determination type indicator.

2. Document :

Sort #3.E

Rule :

Each inactivation processing date for the following subpopulation falls within the report quarter being validated: 3.7.

Function :

This rule validates that the status determination type is a valid inactivation determination for the report quarter by checking the inactivation processing date.

Step 11 Status Determination Type

C. Inactivation

Comments:

**Definitional
Issues:**

Definitions:

Status Determinations - Inactivations/Terminations: Determinations which made an employer's status inactive during the quarter. (See Definitions, Step 3B.)

Excludes:

Terminations, if the State distinguishes between inactivated and terminated accounts.

Accounts set up or reactivated only to make a correction or to post information or payments and then immediately closed.

Step 11 Status Determination Type

D. Termination

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Rule : Florida does not maintain this data element.

Function : This rule validates that the status determination type indicator on the screen matches the status determination type indicator on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #3.S.4

This sort is not applicable to Florida.

Rule : Each status determination type indicator for the following subpopulation represents a terminated employer determination: 3.8.

Function : This rule validates that the status determination type is termination by checking the status determination type indicator.

2. Document :

Sort #3.F

This sort is not applicable to Florida.

Rule : Each termination processing date for the following subpopulation falls within the report quarter being validated: 3.8.

Function : This rule validates that the status determination is a valid termination determination for the report quarter by checking the termination processing date.

Step 11 Status Determination Type

D. Termination

Comments:

**Definitional
Issues:**

Definitions:

Status Determinations - Inactivations/Terminations: Determinations which made an employer's status terminated during the quarter. (See Definitions, Step 3B.)

Excludes:

Inactivations, if the State distinguishes between inactivated and terminated accounts.

Terminations of previously inactivated accounts. They were already counted as inactivations.

Accounts set up or reactivated only to make a correction or to post information or money and then immediately closed.

Step 12 Status Determination Time Lapse

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Reconstruction File

Rule :

The status determination date minus the last day of the liable quarter equals the time lapse on the reconstruction file.

Function :

This rule validates that the status determination time lapse between the last day of the liable quarter and the status determination date has been calculated correctly.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #3.S.5

Rule :

Each time lapse count for the following subpopulations is less than or equal to 90 days: 3.1 and 3.4. The first five transactions in each of these two subpopulations have time lapse counts within the State's normal range.

Each time lapse count for the following subpopulations is greater than or equal to 91 days but less than or equal to 180 days: 3.2 and 3.5.

Each time lapse count for the following subpopulations is greater than or equal to 181 days: 3.3 and 3.6. The last five transactions in each of these two subpopulations have time lapse counts within the State's normal range.

Function :

This rule validates that the time lapse category is correct by checking the time lapse days and the time lapse outliers.

Step 12 Status Determination Time Lapse

Comments:

Definitional Issues:

Definitions:

Status Determination Time Lapse: The exact number of calendar days from the end of the quarter in which liability occurred to the date that the status determination was officially entered into the State's system. If the status determination is entered before the end of the quarter in which liability occurred or re-occurred, the determination is automatically counted in the 90 days or less time lapse category. For previously inactivated and/or terminated employers, count the exact number of days from the end of the quarter in which liability re-occurred to the date the reactivation was entered into the State's system.

The time lapse should begin with the end of the quarter in which the employer initially became liable, even if the existence of the employer is not noted until a later quarter. Counts should start from the end of the quarter in which liability occurred (meaning the quarter in which the employer met any State liability threshold on wages paid or duration of operations).

Includes:

Negative time lapse, if the liability was established and processed as a determination before the end of the liable quarter.

Step 13 Status Determination Date

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAR02 screen

Rule :

The Date on the screen matches the Status Determination Date on the reconstruction file.

Function :

This rule validates that the status determination date on the screen matches the status determination date on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #3.A

Rule :

Each status determination date for the following subpopulations falls within the report quarter being validated: 3.1 through 3.8.

Function :

This rule validates that the status determination date is within the report quarter by checking the status determination date.

Comments:

Definitional Issues:

Definitions:

Status Determination Date: The date of any recorded administrative action that establishes, modifies, changes, inactivates, or terminates an employing unit's liability as an employer under the State unemployment compensation law.

Step 14 End of Liable Quarter

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Reconstruction File

Rule :

The end of liable quarter date is the last day of the quarter in which the liability date (met threshold) falls.

Function :

This rule validates that the end of the liable quarter has been calculated correctly.

FOR LIABILITY DATE (MET THRESHOLD):

2. Document :

UTRG07 screen

Rule :

The Establish date on the screen matches the liability date (met threshold) on the reconstruction file.

Function :

This rule validates that the liability date (met threshold) on the screen matches the liability date (met threshold) on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions:

End of Liable Quarter: The last day of the quarter in which the employing unit met the State law definition of a newly established or successor employer.

Liability Date (Met Threshold): The date on which the employing unit met the State law definition of a newly established or successor employer by meeting any State law threshold on wages paid or duration of operations. This date is distinct from liability date (initial) or liability date (reopen) which represent begin dates of business operations. In some States, however, the liability date (met threshold) may be the same as the liability date (initial) or liability date (reopen), for example, when the State's threshold is first dollar earned or paid.

Step 15 Activation Processing Date

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Rule : This step is not applicable to Florida.

Function : This rule validates that the activation processing date on the screen matches the activation processing date on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions: Activation Processing Date: The date on which an account was established on the State's system for an "employer" (single or multi-unit) under the State unemployment compensation law.

Step 16 Reactivation Processing Date

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Rule : This step is not applicable to Florida.

Function : This rule validates that the reactivation processing date on the screen matches the reactivation processing date on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions: Reactivation Processing Date: The date when an employer account for a previously inactivated or terminated employer which again meets the definition of employer in the State unemployment compensation law, was updated on the State's system to reflect the reactivation status.

Step 17 Successorship Processing Date

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Rule : This step is not applicable to Florida.

Function : This rule validates that the successorship processing date on the screen matches the successorship processing date on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions:

Successorship Processing Date: The date on which an employer account on the State's system was established or updated to reflect that employer's acquisition of the organization, trade, or business, in whole or in part, of another employer if the acquisition is defined as a successorship under State law.

Step 18 Predecessor Account Number

FILE
INTEGRITY
VALIDATION
INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document : ??? (what screen shows the pred. number)
- Rule : The (what is the field name) on the screen matches the Predecessor Account Number on the reconstruction file.
- Function : This rule validates that the predecessor account number on the screen matches the predecessor account number on the reconstruction file.

DATA
ELEMENT
VALIDATION
INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional
Issues:

Definitions: Predecessor Account Number: The employer account number for an employing unit whose organization, trade, or business, in whole or in part, has been acquired by another employer.

Step 19 Receivable Dates

- A. Transaction Date**
- B. Established Date**

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

?? to be determined

Rule :

The ?? on the screen matches the Receivable Transaction Date on the reconstruction file.

(What screen and field can be used to represent the date of either a liquidation or when an amount was declared uncollectible?)

Function :

This rule validates that the transaction date on the screen matches the transaction date on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:**Definitional
Issues:****Definitions:**

Receivable Transaction Date: The date that a transaction was entered into the system.

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAM39 screen

Rule :

The Setup date on the screen matches the Receivable Established Quarter/Date on the reconstruction file.

(The date that the amount past due was established on the system is usually the received date for the employer contribution report or a transaction type to establish a new amount past due. Please document the appropriate field to be used for validation in your State.)

Function :

This rule validates that the receivable established quarter/date on the screen matches the receivable established quarter/date on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions:

Established Date: The date that a past due contribution was entered on the State's system (either the specific date of the transaction or the quarter in which the amount was established as past due).

Step 20 Due Date

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Reconstruction File

Rule :

The Due Date is 30 days after the end of the employer report quarter.

(Where do we get the due date for reimbursable employers? Is there ever a waiver of the due date, and establishment of a special due date for contributory employers? If so, where can we find this?)

Function :

This rule validates that the due date on the screen matches the due date on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions:

Due Date: The date after which the State imposes interest and penalty for late payment. For contributory employers, this date is normally 30 days after the end of the report quarter. For reimbursing employers and for contributory employers granted extensions for paying certain debts, the due date could be any date.

Step 21 Type of Transaction

- A. Receivable Established**
- B. Recievable Liquidated**
- C. Declared Uncollectible**

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Rule : Florida does not maintain this element.

Function : This rule validates that the transaction type indicator for the amount established on the screen matches the transaction type indicator on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:**Definitional
Issues:**

Definitions: Amount Established Indicator: A code in the State's computer system that indicates the transaction was to establish a new amount past due.

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

??

Rule :

The ?? code on the screen matches the Type of Transaction code on the reconstruction file.

(Do you use transaction codes to identify a payment transaction? If so, on what screen and what trans codes?)

Function :

This rule validates that the transaction type indicator for the amount liquidated on the screen matches the transaction type indicator on the recontruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:**Definitional
Issues:****Definitions:**

Receivable Liquidated Indicator: A code in the State's computer system that indicates the transaction was a payment for or a downward adjustment to an amount past due (amount liquidated).

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

??

Rule :

The ?? code on the screen matches the Type of Transaction code on the reconstruction file.

(Do you use transaction codes to identify an amount declared uncollectible? If so, which screen is used with which codes?)

Function :

This rule validates that the transaction type indicator for the amount declared uncollectible on the screen matches the transaction type indicator on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:**Definitional
Issues:****Definitions:**

Receivable Declared Uncollectible Indicator: A code in the State's computer system that indicates the transaction was to decide an amount past due uncollectible.

Step 22 Established Amount

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. **Document :** UTAM52 screen

Rule : The ?? Due amount ??to be determined - (state is researching) on the screen matches the Amount Established During the Report Quarter on the reconstruction file.

Function : This rule validates that the receivables amount established during the report quarter on the screen matches the amount established on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. **Document :** Sort #4.B

Rule : Each receivable established date for the following subpopulations is within the quarter being validated: 4.1 and 4.9.

Function : This rule validates that the receivable was reported correctly by checking that the established quarter/date is within the report quarter.

2. **Document :** Sort #4.C

Rule : Each transaction type indicator for the following subpopulations is [enter valid range for amount established transaction]: 4.1 and 4.9.

Function : This rule validates that the transaction type indicator for amount established is correct.

3. **Document :** Sort #4.D

Rule : The amount established for the following subpopulations is greater than zero: 4.1 and 4.9.

Function : This rule validates that there was a receivable amount established during the report quarter.

Step 22 Established Amount

Comments:

Definitional Issues:

Definitions:

Amount Determined Receivable During the Report Quarter: The amount of contributions or payments in lieu of contributions determined to be past due during the report quarter based on contribution or required reports received without full payment of taxes, audit findings, adjustments, legally enforceable estimates and assessments and final assessments.

If a payment is received with a delinquent report it may be set up as a receivable and included in this item or not. States should be consistent in their reporting, but should follow the practice which is most practical given their tracking system.

Do not net out receivables with overpayments or credits in the aggregate, i.e. do not add accounts with credit balances to the aggregate total.

Do not net out corrections. For example, if a receivable amount is incorrectly recorded as \$6,000 instead of \$600, the entire \$6,000 should be recorded as a receivable established. If a correction of \$5,400 dollars is made later to correct the error this amount will be treated as liquidated through an internal adjustment. In other words do not report "negative receivables."

If an enforceable penalty assessment is made during a quarter and later reduced, for example when a delinquent report is received, the amount of the assessment is the amount of the receivable. The difference between the assessment and the actual amount due is considered to be a liquidated receivable, not a reduction in the amount determined receivable.

Receivables should be counted when first identified even if such identification does not occur until well after the liability was incurred.

Includes:

All past due receivables set up during the quarter even if paid later in the quarter, otherwise liquidated or declared uncollectible.

Legally collectible and enforceable assessments.

Amounts due as a result of audit findings.

Payments made on debts previously declared uncollectible or removed. Set up the receivable in the amount paid and then count it as an amount liquidated.

All adjustments or transactions, from any source, that can create receivables.

Excludes:

Penalty and interest.

Taxes collected by the agency for purposes other than unemployment compensation (that are not owed

Step 22 Established Amount

to the Trust Fund).

Timely contributions or payments in lieu of contributions.

Amounts from prior quarters which have been liquidated, written off, or declared uncollectible, or removed prior to the ETA 581 report quarter being validated.

Amounts from a contribution or required report received early without payment establishing a debit, if the payment is received timely. (Exception: States whose systems can only treat this as a receivable should do so then treat the payment as a liquidated receivable.)

Assessments that are not legally enforceable and collectable.

Amounts receivable at the beginning of the report quarter.

Step 23 Liquidated Amount

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

?? UTAM52 screen??

Rule :

The ?? Pde amount ??to be determined (state is researching) on the screen matches the Amount Liquidated on the reconstruction file.

Function :

This rule validates that the receivables amount liquidated on the screen matches the amount liquidated on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #4.A

Rule :

Each transaction date for the following subpopulations is during the report quarter being validated: 4.2 and 4.10.

Function :

This rule validates that the receivable transaction was reportable during the report quarter by checking the transaction date.

2. Document :

Sort #4.E

Rule :

Each transaction type indicator for the following subpopulations is PV, SI or JE: 4.2 and 4.10.

Function :

This rule validates that the transaction type indicator for liquidated is correct.

3. Document :

Sort #4.F

Rule :

The amount liquidated for the following subpopulations is greater than zero: 4.2 and 4.10.

Function :

This rule validates that there was a receivable amount liquidated during the report quarter.

Step 23 Liquidated Amount

Comments:

Definitional Issues:

Definitions:

Receivables Liquidated during the Report Quarter: The amount liquidated during the report quarter which partially or fully reduces amounts existing at the beginning of the report quarter or established during the report quarter (other than by being declared uncollectible or removed).

Liquidated Amount. An amount received or an adjustment which partially or fully cancels a previously established receivable.

Includes:

Receivables liquidated between the first and last day of the report quarter.

Only amounts that offset an existing receivable (unless the receipt of payment or adjustment causes the receivable to be established and liquidated simultaneously).

Payments received during the quarter for an amount that was previously declared uncollectible, written off, or removed. (The amount would be re-established and liquidated.)

Example 1:

An enforceable assessment of \$100 is issued. Later a correct contributions report is submitted indicating that the correct amount owed is \$70. A payment of \$70 is received and accepted as full payment. It is reported as an amount liquidated. The difference of \$30 (identified by an adjustment entry) is also considered an amount liquidated.

Example 2:

A receivable is set up for \$100. Later the agency sets up a payment plan agreeing on a compromise payment of \$70. The difference, \$30, is considered liquidated.

Excludes:

Timely contributions or payments in lieu of contributions received during the report quarter.

Penalty and interest.

Taxes collected by the SESA for purposes other than unemployment compensation (that are not owed to the Trust Fund).

Step 24 Amount Declared Uncollectible

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

??

Rule :

The ?? to be determined (State is researching) on the screen matches the Amount Declared Uncollectible on the reconstruction file.

Function :

This rule validates that the receivables amount declared uncollectible on the supporting documentation matches the amount declared uncollectible on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #4.A

Rule :

Each transaction date for the following subpopulations is during the report quarter being validated: 4.3, 4.4, 4.11, and 4.12.

Function :

This rule validates that the receivable transaction was reportable during the report quarter by checking the transaction date.

2. Document :

Sort #4.G

Rule :

Each receivable established date for the following subpopulations is within the report quarter or the two preceding quarters: 4.4 and 4.12.

Function :

This rule validates that the receivable was not eligible for removal prior to the report quarter based on the established date.

3. Document :

Sort #4.H

Rule :

Each employer report quarter for the following subpopulation is at least eight quarters prior to the report quarter being validated: 4.4.

Function :

This rule validates that the receivable was eligible to be removed based on age by checking the employer report quarter.

4. Document :

Sort #4.I

Rule :

Each employer report quarter for the following subpopulation is less than eight quarters prior to the report quarter being validated: 4.3.

Function :

This rule validates that the receivable was not eligible to be removed by checking the employer report quarter.

Step 24 Amount Declared Uncollectible

- 5. Document :** Sort #4.J
- Rule :** Each employer report due date for the following subpopulation is more than seven quarters prior to the report quarter: 4.12.
- Function :** This rule validates that the receivable was eligible to be removed based on age by checking the employer report due date.
- 6. Document :** Sort #4.K
- Rule :** Each employer report due date for the following subpopulation is less than eight quarters prior to the report quarter being validated: 4.11.
- Function :** This rule validates that the receivable was not eligible to be removed based on age by checking the employer due date.
- 7. Document :** Sort #4.L
- Rule :** Each transaction type indicator for the following subpopulations is CO: 4.3, 4.4, 4.11, and 4.12.
- Function :** This rule validates that the transaction type indicator for declared uncollectible is correct.
- 8. Document :** Sort #4.M
- Rule :** The amount declared uncollectible for the following subpopulations is greater than zero: 4.3, 4.4, 4.11, and 4.12.
- Function :** This rule validates that there was a receivable amount declared uncollectible during the report quarter.

Step 24 Amount Declared Uncollectible

Comments:

**Definitional
Issues:**

Definitions:

Receivables Declared Uncollectible During the Report Quarter: Amounts reported in items 21, 22, 33, and 34 on the ETA 581 that were declared uncollectible and/or transferred to suspense status during the report quarter.

Declared Uncollectible (Write Off). A receivable amount on an account, for which all reasonable collection efforts have been exhausted and which has been officially written off and/or authorized for removal from the State's active accounts receivable file and transferred to suspense (no further action to be taken).

Includes:

Full or partial receivables declared uncollectible.

Excludes:

Penalty and interest.

Taxes collected by the agency for purposes other than unemployment compensation (that are not owed to the Trust Fund).

Amounts previously reported as removed on the ETA 581, if such amounts were later declared uncollectible by the State.

Step 25 Amount Received

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

??

Rule :

The ?? to be determined on the screen matches the amount removed on the reconstruction file.

Function :

This rule validates that the receivables amount removed on the screen matches the amount removed on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #4.G

Rule :

Each receivable established date for the following subpopulations is within the report quarter or the two preceding quarters: 4.5 and 4.13.

Function :

This rule validates that the receivable was not eligible for removal prior to the report quarter based on the established date.

2. Document :

Sort #4.N

Rule :

Each receivable established date for the following subpopulations is three quarters prior to the report quarter being validated: 4.6 and 4.14.

Function :

This rule validates that the receivable was eligible for removal for the first time during the report quarter based on the established date.

3. Document :

Sort #4.O

Rule :

Each employer report quarter for the following subpopulation is eight quarters prior to the report quarter being validated: 4.5.

Function :

This rule validates that the receivable was eligible for removal for the first time during the report quarter based on the employer report quarter.

4. Document :

Sort #4.H

Rule :

Each employer report quarter for the following subpopulation is at least eight quarters prior to the report quarter being validated: 4.6.

Function :

This rule validates that the receivable was eligible to be removed based on age by checking the employer report quarter.

Step 25 Amount Received

5. Document : Sort #4.P

Rule : Each employer report due date for the following subpopulation is seven quarters prior to the report quarter being validated: 4.13.

Function : This rule validates that the receivable was eligible for removal for the first time during the report quarter based on the employer due date.

6. Document : Sort #4.J

Rule : Each employer report due date for the following subpopulation is more than seven quarters prior to the report quarter: 4.14.

Function : This rule validates that the receivable was eligible to be removed based on age by checking the employer report due date.

7. Document : Sort #4.Q

Rule : The amount removed for the following subpopulations is greater than zero: 4.5, 4.6, 4.13, and 4.14.

Function : This rule validates that there was a receivable amount removed during the report quarter.

Step 25 Amount Received

Comments:

If there are two outstanding receivable balances for a single employer report quarter which were established more than seven quarters apart, they are removed in separate ETA 581 report quarters. For validation purposes it would be ideal if there were separate receivable balances and established dates for a single employer report quarter, when necessary.

Definitional Issues:

Definitions:

Receivables Removed at End of Report Quarter: Amounts included in items 21 or 33 (total receivables at beginning of period) that were reported in items 32 or 44 (over 15 months - age category) for the two immediately preceding ETA 581 report periods, but because of State policy, have not been declared uncollectible.

Make sure tracking is from the quarter for which the contribution was due for contributory employers, or from the payment due date for reimbursing employers.

Validators should check to see that there is a valid procedure to count as removed amounts that have remained past due and have been in the "over 15 months" category for two previous ETA 581 report periods. This may require a special run to pass through all employer accounts.

Receivables cannot be counted in this category unless they have been reported in items 32 or 44 for at least two quarterly reporting periods.

Example:

A receivable amount of \$500 for a contributory employer, which was attributable to the quarter ending September 30, 1992, was included in total receivables at the end of report period (item 26) and, for the first time, reported in the "over 15 months" age category (item 32) on the ETA 581 report for the quarter ending March 31, 1994. The \$500 was not liquidated or declared uncollectible during the quarter ending June 30, 1994, and, therefore, was included in total receivables at the end of report period (item 26) and the "over 15 months" age category (item 32) for a second report quarter. Since item 26 (total receivables at the end of report period) on the report for the quarter ending June 30, 1994, is the same as item 21 (total receivables at beginning of report period) on the report for the quarter ending September 30, 1994, the \$500 was included in item 21 on the report for the quarter ending September 30, 1994. The \$500 was not collected or declared uncollectible during the quarter ending September 30, 1994, and had already been reported in the "over 15 months" age category (item 32) on reports for quarters ending March 31, 1994 and June 30, 1994. Therefore, on the report for the quarter ending September 30, 1994, the \$500 is reported in item 25, receivables removed at end of report period.

Excludes:

Penalties and interest.

Taxes collected by the agency for purposes other than unemployment compensation (that are not owed to the Trust Fund).

Amounts that were liquidated, or declared uncollectible, or written off during the report quarter.

Step 26 Balance at End of Quarter

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. **Document :** UTAM39 screen ??
- Rule :** The Tax Bal (is this the correct field?) amount on the screen matches the Balance at the End of the Report Quarter on the reconstruction file.
- Function :** This rule validates that the receivables balance at the end of the report quarter on the screen matches the end balance on the reconstruction file.
2. **Document :** Reconstruction File
- Rule :** The beginning of quarter balance plus the new amount established, minus the amounts liquidated, declared uncollectible and removed, equals the end of quarter receivables balance.
- Function :** This rule validates that the balance at the end of the ETA 581 report quarter has been calculated correctly.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. **Document :** Sort #4.R
- Rule :** Each receivable established date for the following subpopulation is within the report quarter or the two preceding quarters: 4.8.
- Function :** This rule validates that the receivable was not eligible for removal prior to the report quarter based on the established date.
2. **Document :** Sort #4.I
- Rule :** Each employer report quarter for the following subpopulation is less than eight quarters prior to the report quarter being validated: 4.7.
- Function :** This rule validates that the receivable was not eligible to be removed by checking the employer report quarter.
3. **Document :** Sort #4.H
- Rule :** Each employer report quarter for the following subpopulation is at least eight quarters prior to the report quarter being validated: 4.8.
- Function :** This rule validates that the receivable was eligible to be removed based on age by checking the employer report quarter.

Step 26 Balance at End of Quarter

4. Document : Sort #4.K

Rule : Each employer report due date for the following subpopulation is less than eight quarters prior to the report quarter being validated: 4.15.

Function : This rule validates that the receivable was not eligible to be removed based on age by checking the employer due date.

5. Document : Sort #4.J

Rule : Each employer report due date for the following subpopulation is more than seven quarters prior to the report quarter: 4.16.

Function : This rule validates that the receivable was eligible to be removed based on age by checking the employer report due date.

6. Document : Sort #4.S

Rule : The balance at the end of the quarter for the following subpopulations is greater than zero: 4.7, 4.8, 4.15, and 4.16.

Function : This rule validates that the balance at the end of the report quarter was greater than zero.

Step 26 Balance at End of Quarter

Comments:

Definitional Issues:

Definitions:

Total Receivables at End of Report Quarter: The total amount of past due contributions as of the last day of the report quarter being validated.

For example, for a contributory employer this item should equal the sum of items 21 and 22 minus items 23, 24 and 25.

If a payment is received with a delinquent report it may be set up as a receivable and included in this item or not. States should be consistent in their reporting, but should follow the practice which is most practical given their tracking system.

Do not net out receivables with overpayments or credits in the aggregate, i.e. do not add accounts with credit balances to the total.

Includes:

Legally collectible and enforceable assessments.

Receivables identified by audit findings.

Payments made on debts previously declared uncollectible or removed. Set up the receivable in the amount paid and then count it as an amount liquidated.

Excludes:

Penalty and interest.

Taxes collected by the agency for purposes other than unemployment compensation (that are not owed to the Trust Fund).

Timely contributions or payments in lieu of contributions.

Receivables which have been liquidated, declared uncollectible, or written off, or removed by the end of the ETA 581 report quarter being validated.

Amount of a contribution report received early without payment establishing a debit, if the payment is received timely. (Exception: States whose systems can only treat this as a receivable should do so then treat the payment as a liquidated receivable.)

Assessments that are not enforceable and collectible.

Step 27 Age of Receivable

A. Contributory

B. Reimbursable

FILE
INTEGRITY
VALIDATION
INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. **Document :** Reconstruction File
- Rule :** The age of the receivable equals the last day of the report quarter being validated minus the last day of the Employer Report Quarter for which the receivable was established.
- Function :** This rule validates that the age of the receivable for a contributory employer has been calculated correctly.

DATA
ELEMENT
VALIDATION
INSTRUCTIONS

NOT APPLICABLE

Comments:**Definitional
Issues:****Definitions:**

Age of Receivables - Contributory Employers: The age of receivable amounts should be calculated from the end of the quarter for which contributions are due, i.e.: March 31, June 30, September 30, December 31, not the date on which the amounts were due or were established as past due. States may calculate the age by days if that is easier than aging by months or quarters. Negative amounts cannot be entered in the age categories for receivables, either for individual accounts or in the aggregate.

Aging of Receivables. The process of identifying and classifying receivable amounts according to the length of time such amounts have remained unpaid, e.g.; 6 months or less, 9 months, 12 months, 15 months, over 15 months.

The sum of amounts in items 28 through 32 must equal total receivables in item 26 on the ETA 581.

Amounts must remain in item 32 (over 15 months) for two quarters before being removed from the ETA 581 report. This is true even when the amounts have aged more than 21 months at the time they are first identified.

The actual age of a receivable amount is determined from the date the debt is incurred (the end of the quarter for which contributions are due) not the date it was established as being past due or a receivable.

Excludes:

Taxes collected by the agency for purposes other than unemployment compensation (not owed to the Trust Fund).

Penalty and interest.

Receivables which have been liquidated, declared uncollectible, or written off, or removed by the end of the ETA 581 report quarter being validated.

FILE
INTEGRITY
VALIDATION
INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :
- Reconstruction File
- Rule :
- The age of the receivable equals the last day of the report quarter being validated minus the due date.
- Function :
- This rule validates that the age of the receivable has been calculated correctly.

DATA
ELEMENT
VALIDATION
INSTRUCTIONS

NOT APPLICABLE

Comments:**Definitional
Issues:****Definitions:**

Age of Receivables - Reimbursing employers: The age of receivable amounts for reimbursing employers should be calculated from the date payment was due, not the date on which the amount was established as past due. (Some States may have a different process for triggering liability for reimbursing employers.) States may calculate the age by days if that is easier than aging by months or quarters. Negative amounts cannot be entered in the age categories for receivables, either for individual accounts or in the aggregate.

Aging of Receivables. The process of identifying and classifying receivable amounts according to the length of time such amounts have remained unpaid, e.g.; 6 months or less, 9 months, 12 months, 15 months, over 15 months.

The sum of amounts in items 40 through 44 must equal total receivables in item 38.

The actual age of a receivable amount is determined from the date the payment is due, not the date it was established as being past due or a receivable.

Amounts must remain in item 44 (over 15 months) for two quarters before being removed from the ETA 581 report. This is true even when the amounts have aged more than 21 months at the time they are first identified.

Excludes:

Penalty and interest.

Taxes collected by the agency for purposes other than unemployment compensation (not owed to the Trust Fund).

Receivables which have been liquidated, declared uncollectible, or written off, or removed by the end of the ETA 581 report quarter being validated.

Step 28 Employer Size

- A. Large**
- B. Not Large**

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU02 screen

Rule :

The Audit Size indicator on the screen matches the Employer Size indicator on the reconstruction file.

Function :

This rule validates that the employer size indicator on the screen matches the employer size indicator on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #5.S.1

Rule :

The employer size indicator for each employer in the following subpopulations is L: 5.1 and 5.2.

Function :

This rule validates that the employer size was large by checking the employer size indicator.

Comments:**Definitional
Issues:**

Florida defines large employers as those having \$1 million in taxable payroll.

Definitions:

Employer Size, Large: An audit of an employer which has:

- a. Reported wages paid to 100 or more individuals during the current or preceding calendar year.
- b. Reported at least \$1,000,000 in taxable payroll for the calendar year preceding the first quarter being audited.

States may choose whether to use criterion a or criterion b, or both, in determining the employer audit size. However, the State practice must be consistent between reporting and validation for the same report quarter.

In determining whether an employer should be classified as large the State may use either pre-audit or post-audit information.

Excludes:

Information that is not from an audit as defined in the Field Audit Function in the ES Manual Part V, Sections 3670-3693.

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU02 screen

Rule :

The Audit Size indicator on the screen matches the Employer Size indicator on the reconstruction file.

Function :

This rule validates that the employer size indicator on the screen matches the employer size indicator on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #5.S.2

Rule :

The employer size indicator for each employer in the following subpopulations is S: 5.3 and 5.4.

Function :

This rule validates the the employer size was not large by checking the employer size indicator.

Comments:

Definitional Issues:

Definitions:

Employer Size, Small: An audit of an employer which has:

a. Reported wages paid to less than 100 individuals during the current or preceding calendar year.

b. Reported less than \$1,000,000 in taxable payroll for the calendar year preceding the first quarter being audited.

Excludes:

Information that is not from an audit as defined in the Field Audit Function in the ES Manual Part V, Sections 3670-3693.

Step 29 Change Audit Type

- A. Change**
- B. No Change**

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU02 screen

Rule :

The Change Audit indicator on the screen matches the Change Audit indicator on the reconstruction file.

Function :

This rule validates that the change audit indicator on the screen matches the change audit indicator on the reconstruction file.

2. Document :

Reconstruction File

Rule :

The amount under or over reported for total wages, taxable wages, or contributions is greater than 0.

Function :

This rule validates that the audit was a change audit by checking that any amounts under or over reported, for total wages, taxable wages, or contributions are greater than zero.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #5.S.3

Rule :

Each change audit indicator for the following subpopulations is Y: 5.1 and 5.3.

Function :

This rule validates that the audit was a change audit by checking the change audit indicator.

Comments:**Definitional
Issues:****Definitions:**

Audit Type, Change: An audit resulting in the discovery of wages, contributions or employees not previously reported or reported incorrectly by the employer. Amended employer reports related to quarters covered by the audit are not considered a part of the audit findings. They are included in pre-audit figures.

Includes:

Audits identifying employees, wages, or taxes incorrectly reported should be counted even if the errors net at any level to \$0.

All audits even if the errors in wages reported do not result in a change in taxable wages or taxes due.

All audits, even if the errors are within the State's internal change audit thresholds.

Excludes:

Changes identified in delinquent employer reports obtained at the same time an audit is conducted, but not related to any quarter covered by the audit.

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU02 screen

Rule :

The Change Audit indicator on the screen matches the Change Audit indicator on the reconstruction file.

Function :

This rule validates that the change audit indicator on the screen matches the change audit indicator on the reconstruction file.

2. Document :

Reconstruction File

Rule :

The amounts under and over reported for total wages, taxable wages, and contributions are 0.

Function :

This rule validates that the audit was not a change audit by checking that all amounts under and over reported, for total wages, taxable wages, and contributions, are zero.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #5.S.4

Rule :

Each change audit indicator for the following subpopulations is N: 5.2 and 5.4.

Function :

This rule validates that the audit was not a change audit by checking the change audit indicator.

Comments:

Definitional Issues:

Definitions:

Audit Type, No Change: An audit not resulting in the discovery of any wages, contributions or employees not previously reported or reported incorrectly by the employer.

Step 30 Audit Completion Date

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU02 screen

Rule :

The Date Completed on the screen matches the Audit Completion Date on the reconstruction file.

Function :

This rule validates that the audit completion date on the screen matches the audit completion date on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #5.S.5

Rule :

The audit completion date for each observation in the following subpopulations falls within the report quarter being validated: 5.1 through 5.4.

Function :

This rule validates that the audit was completed within the ETA 581 report quarter being validated, by checking the audit completion date.

Comments:

Definitional Issues:

Definitions:

Audit Completion Date: The date the audit is approved by a supervisor, if required by State procedures. Otherwise the date the audit is completed and recorded or posted as such.

A field audit should be counted on the ETA 581 after the auditor has completed all work, and it has been subjected to whatever review the SESA requires and the audit report is approved for processing as being complete. It is not necessary for adjustments to be processed nor the appeal to be heard prior to counting the audit on the ETA 581 report.

Step 31 Total Wages

- A. Pre-Audit**
- B. Post-Audit**
- C. Under Reported**
- D. Over Reported**
- E. Reconciled**

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU05 screen

Rule :

The Reported Tots - Gross Wages amount on the screen matches the Pre-audit Total Wages on the reconstruction file.

Function :

This rule validates that the pre-audit total wages on the screen match the pre-audit total wages on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions:

Total Wages Audited, Pre-Audit: The amount of pre-audit total wages reported by employers for quarters audited.

Includes:

Legally collectible estimates and/or assessments processed to an employer's account in lieu of actual reports.

Amended employer reports related to quarters covered by the audit, which are submitted by the audit completion date.

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU05 screen

Rule :

The Audit Totals - Gross Wages amount on the screen matches the Post-audit Total Wages on the reconstruction file.

Function :

This rule validates that the post-audit total wages on the screen match the post-audit total wages on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:**Definitional
Issues:****Definitions:**

Total Wages Audited, Post Audit: The amount of total wages recorded in audit summaries for audited quarters.

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU05 screen

Rule :

The Amt Under Rptd - Gross Wages amount on the screen matches the Under Reported Wages on the reconstruction file.

Function :

This rule validates that the under reported total wages on the screen match the under reported total wages on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions:

Total Wages Audited, Under Reported: The total amount of under reported total (gross) wages discovered as a result of the audit. Do not net under reported and over reported amounts on any individual audit or in total.

Example: The following audit differences were discovered in Audit A:

For Total Wages -- \$850,000 was underreported and \$1,000,000 was overreported, for a net of \$150,000 overreported.

For Taxable Wages -- \$500,000 was underreported and \$50,000 was overreported, for a net of \$450,000 underreported.

For Contributions -- \$25,000 was underreported and \$10,000 was overreported, for a net of \$15,000 underreported.

To report audit differences from Audit A on ETA 581, \$850,000 should be included in item 52, \$500,000 in item 53, \$25,000 in item 54, \$1,000,000 in item 55, \$50,000 in item 56 and \$10,000 in item 57. The net differences for Audit A are not to be included.

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU05 screen

Rule :

The Amt Over Rptd - Gross Wages amount on the screen matches the Over Reported Wages on the reconstruction file.

Function :

This rule validates that the over reported total wages on the screen match the over reported total wages on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:**Definitional
Issues:****Definitions:**

Total Wages Audited, Over Reported: The total amount of over reported total (gross) wages discovered as a result of the audit. Do not net under reported and over reported amounts on any individual audit or in total.

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Reconstruction File

Rule :

Subtract the positive net of (under minus over) reported total wages from the positive net of (pre minus post) audit total wages.

Function :

This rule validates that the reconciled total wages on the reconstruction file have been calculated correctly.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #5.A

Rule :

The total wages reconciliation amount for each observation in the following subpopulations is 0: 5.1 through 5.4.

Function :

This rule validates that the total wage amounts are correct by checking that the reconciled amount is zero.

Comments:

Definitional Issues:

Definitions:

Total Wages Audited, Reconciled Amount: The positive net of the under reported and over reported total wages audited subtracted from the positive net of the pre- and post-audit total wages audited. The difference should equal zero.

Step 32 Taxable Wages

- A. Pre-Audit**
- B. Post-Audit**
- C. Under Reported**
- D. Over Reported**
- E. Reconciled**

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU05 screen

Rule :

The Reported Tots - Taxable Wages on the screen matches the Pre-Audit Taxable Wages on the reconstruction file.

Function :

This rule validates that the pre-audit taxable wages on the screen match the pre-audit taxable wages on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions:

Taxable Wages, Pre-Audit: The amount of pre-audit taxable wages reported by employers for quarters audited.

Includes:

Legally collectible estimates and/or assessments processed to an employer's account in lieu of actual reports.

Amended employer reports related to quarters covered by the audit, which are submitted by the audit completion date.

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU05 screen

Rule :

The Audit Totals - Taxable Wages on the screen match the Post-Audit Taxable Wages on the reconstruction file.

Function :

This rule validates that the post-audit taxable wages on the screen match the post-audit taxable wages on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:**Definitional
Issues:****Definitions:**

Taxable Wages, Post-Audit: The amount of post-audit taxable wages identified for quarters audited.

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU05 screen

Rule :

The Amt Under Rptd - Taxable Wages amount on the screen matches the Under Reported Taxable Wages on the reconstruction file.

Function :

This rule validates that the under reported taxable wages on the screen match the under reported taxable wages on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions:

Taxable Wages, Under Reported: The total amount of under reported taxable wages discovered as a result of the audit. Do not net under reported and over reported amounts on any individual audit or in total.

Example: The following audit differences were discovered in Audit A:

For Total Wages -- \$850,000 was underreported and \$1,000,000 was overreported, for a net of \$150,000 overreported.

For Taxable Wages -- \$500,000 was underreported and \$50,000 was overreported, for a net of \$450,000 underreported.

For Contributions -- \$25,000 was underreported and \$10,000 was overreported, for a net of \$15,000 underreported.

To report audit differences from Audit A on ETA 581, \$850,000 should be included in item 52, \$500,000 in item 53, \$25,000 in item 54, \$1,000,000 in item 55, \$50,000 in item 56 and \$10,000 in item 57. The net differences for Audit A are not to be included.

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU05 screen

Rule :

The Amt-Over-Rptd - Taxable Wages on the screen matches the Over Reported Taxable Wages on the reconstruction file.

Function :

This rule validates that the over reported taxable wages on the screen match the over reported taxable wages on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:**Definitional
Issues:****Definitions:**

Taxable Wages, Over Reported: The total amount of over reported taxable wages discovered as a result of audit. Do not net under reported and over reported amounts on any individual audit or in total.

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Reconstruction File

Rule :

Subtract the positive net of (under minus over) reported taxable wages from the positive net of (pre minus post) audit taxable wages.

Function :

This rule validates that the reconciled taxable wages on the reconstruction file have been calculated correctly.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #5.B

Rule :

The taxable wage reconciliation amount for each observation in the following subpopulations is equal to 0: 5.1 through 5.4.

Function :

This rule validates that the taxable wage amounts are correct by checking that the reconciled amount is zero.

Comments:

Definitional Issues:

Definitions:

Taxable Wages, Reconciled Amount: The positive net of the under reported and over reported taxable wages subtracted from the positive net of the pre- and post-audit taxable wages. The difference should equal zero.

Step 33 Contributions

- A. Pre-Audit**
- B. Post-Audit**
- C. Under Reported**
- D. Over Reported**
- E. Reconciled**

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU05 screen

Rule :

The Reported Tots - Tax Due on the screen matches the Pre-Audit Contributions amount on the reconstruction file.

Function :

This rule validates that the pre-audit contributions on the screen match the pre-audit contributions on the reconstruction file.

DATA ELEMENT VALIDATION INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional Issues:

Definitions:

Contributions, Pre-Audit: The amount of pre-audit contributions reported by employers for quarters audited.

Includes:

Legally collectible estimates and/or assessments processed to an employer's account in lieu of actual reports.

Amended employer reports related to quarters covered by the audit, which are submitted by the audit completion date.

FILE
INTEGRITY
VALIDATION
INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :
- Rule :
- Function :
- UTAU05 screen
- The Audit Totals - Tax Due on the screen match the Post-Audit Contributions on the reconstruction file.
- This rule validates that the post-audit contributions on the screen match the post-audit contributions on the reconstruction file.

DATA
ELEMENT
VALIDATION
INSTRUCTIONS

NOT APPLICABLE

Comments:

Definitional
Issues:

Definitions:

Contributions, Post-Audit: The amount of post-audit contributions identified by employers for quarters audited.

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU05 screen

Rule :

The Amt Under Rptd - Tax Due amount on the screen matches the Under Reported Contributions amount on the reconstruction file.

Function :

This rule validates that the under reported contributions on the screen match the under reported contributions on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:**Definitional
Issues:****Definitions:**

Contributions, Under Reported: The total amount of under reported contributions discovered as a result of the audit. Do not include penalty and interest. Do not net under reported and over reported amounts on any individual audit or in total.

**FILE
INTEGRITY
VALIDATION
INSTRUCTIONS**

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

UTAU05 screen

Rule :

The Amt Over Rptd - Tax Due amount on the screen matches the Over Reported Contributions amount on the reconstruction file.

Function :

This rule validates that the over reported contributions on the screen match the over reported contributions on the reconstruction file.

**DATA
ELEMENT
VALIDATION
INSTRUCTIONS**

NOT APPLICABLE

Comments:**Definitional
Issues:****Definitions:**

Contributions, Over Reported: The total amount of over reported contributions discovered as a result of the audit. Do not net under reported and over reported amounts in any individual audit or in total.

FILE INTEGRITY VALIDATION INSTRUCTIONS

Checkmark the data element on the selected case if all of the following conditions are met. Otherwise circle the data element. Complete the validation worksheet as specified.

1. Document :

Reconstruction File

Rule :

Subtract the positive net of (under minus over) reported contributions from the positive net of (pre minus post) audit contributions.

Function :

This rule validates that the reconciled contributions on the reconstruction file have been calculated correctly.

DATA ELEMENT VALIDATION INSTRUCTIONS

Checkmark the column header on page 1 of the printout if the conditions are met for each of the following rules. Otherwise circle the erroneous data elements in the column. Complete the validation worksheet as specified.

1. Document :

Sort #5.C

Rule :

The contributions reconciliation amount for each observation in the following subpopulations is equal to 0: 5.1 through 5.4.

Function :

This rule validates that the contributions amounts are correct by checking that the reconciled amount is zero.

Comments:

Definitional Issues:

Definitions:

Contributions, Reconciled Amount: The positive net of the under reported and over reported contributions subtracted from the positive net of the pre- and post-audit contributions. This difference should equal zero.